

November 1, 2002

Publication 1346 Part I - Record Layout Changes #4

The changes are identified by two vertical bars in the right margin (||). Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS TESTING - All of these changes have been implemented.

Attached are the updated changes for:

- Schedule 2 Page 1:
 - Seqs 0065 and 0095: Corrected typo - Deleted "+" from in front of sequence number.
- Form 2210 Page 1:
 - New byte count: 0339
 - New Seq: 0105
 - New Form Ref:
 1. Seq 0110: Changed Form Ref. to "9"
 2. Seq 0120: Changed Form Ref. to "10"
 3. Seq 0130: Changed Form Ref. to "11"
 4. Seq 0140: Changed Form Ref. to "12"
 5. Seq 0150: Changed Form Ref. to "13"
 6. Seq 0160: Changed Form Ref. to "14"
 7. Seq 0170: Changed Form Ref. to "15"
 8. Seq 0180: Changed Form Ref. to "16"
 9. Seq 0190: Changed Form Ref. to "17"
 10. Seq 0200: Changed Form Ref. to "18"
 11. Seq 0210: Changed Form Ref. to "19"
 12. Seq 0220: Changed Form Ref. to "20"
 13. Seq 0230: Changed Form Ref. to "21"
 14. Seq 0235: Changed Form Ref. to "22"
 15. Seq 0236: Changed Form Ref. to "22"
 16. Seq 0237: Changed Form Ref. to "22"
 17. Seq 0240: Changed Form Ref. to "22"
- Form 2210 Page 2:
 - New byte count: 0538
 - New Seqs: 0608, 0613, 0636, 0641
 - Deleted Seqs: 0594, 0598, 0610, 0620, 0635, 0640, 0645, 0650
 - New Form Ref:
 1. Seq 0260: Changed Form Ref. to "23(a)"
 2. Seq 0270: Changed Form Ref. to "23(b)"
 3. Seq 0280: Changed Form Ref. to "23(c)"
 4. Seq 0290: Changed Form Ref. to "23(d)"
 5. Seq 0300: Changed Form Ref. to "24(a)"
 6. Seq 0302: Changed Form Ref. to "24(b)"
 7. Seq 0304: Changed Form Ref. to "24(c)"
 8. Seq 0306: Changed Form Ref. to "24(d)"
 9. Seq 0310: Changed Form Ref. to "28(a)"
 10. Seq 0320: Changed Form Ref. to "30(a)"
 11. Seq 0330: Changed Form Ref. to "31(a)"
 12. Seq 0350: Changed Form Ref. to "25(b)"

- 13. Seq 0360: Changed Form Ref. to "26(b)"
- 14. Seq 0370: Changed Form Ref. to "27(b)"
- 15. Seq 0380: Changed Form Ref. to "28(b)"
- 16. Seq 0390: Changed Form Ref. to "29(b)"
- 17. Seq 0400: Changed Form Ref. to "30(b)"
- 18. Seq 0410: Changed Form Ref. to "31(b)"
- 19. Seq 0430: Changed Form Ref. to "25(c)"
- 20. Seq 0440: Changed Form Ref. to "26(c)"
- 21. Seq 0450: Changed Form Ref. to "27(c)"
- 22. Seq 0460: Changed Form Ref. to "28(c)"
- 23. Seq 0470: Changed Form Ref. to "29(c)"
- 24. Seq 0480: Changed Form Ref. to "30(c)"
- 25. Seq 0490: Changed Form Ref. to "31(c)"
- 26. Seq 0510: Changed Form Ref. to "25(d)"

- Form 2210 Page 2: (continued)

- 27. Seq 0520: Changed Form Ref. to "26(d)"
- 28. Seq 0530: Changed Form Ref. to "27(d)"
- 29. Seq 0540: Changed Form Ref. to "28(d)"
- 30. Seq 0560: Changed Form Ref. to "30(d)"
- 31. Seq 0581: Changed Form Ref. to "32(a)"
- 32. Seq 0585: Changed Form Ref. to "33(a)"
- 33. Seq 0591: Changed Form Ref. to "34(a)"
- 34. Seq 0592: Changed Form Ref. to "35(a)"
- 35. Seq 0601: Changed Form Ref. to "32(b)"
- 36. Seq 0604: Changed Form Ref. to "33(b)"
- 37. Seq 0605: Changed Form Ref. to "34(b)"
- 38. Seq 0606: Changed Form Ref. to "35(b)"
- 39. Seq 0631: Changed Form Ref. to "34(c)"
- 40. Seq 0632: Changed Form Ref. to "35(c)"
- 41. Seq 0716: Changed Form Ref. to "36"
- 42. Seq 0717: Changed Form Ref. to "36"
- 43. Seq 0720: Changed Form Ref. to "36"

- Form 2441 Page 1:
 - Seqs 0065 and 0095: Corrected typo - Deleted "+" from in front of sequence number.
- Form 8865 Page 1:
 - Seqs 0710 and 0712: Added "F" to Form Ref.
- Form 8865 Page 4:
 - Seq 3427: Deleted "@" from in front of the sequence number
- Schedule K-1 Page 2 (Form 8865):
 - Seqs 0620 and 0630: Changed "a" to "b" in the Form Ref.
- No changes: Forms:
 - 1099-R
 - 8609
 - 8697
 - 8866

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|---|-----------|--------|--|
| | Byte Count | | 4 | "0339" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "*****" |
| 0000 | Record ID | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "2210bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Form Occurrence Number | | 7 | N 00000001 |
| 0010 | Identifying Number | | 9 | N |
| 0020 | Waiver Box | 1a | 1 | "X" or blank |
| 0030 | Annualized Installment Method Box | 1b | 1 | "X" or blank |
| 0040 | Actually Withheld Box | 1c | 1 | "X" or blank |
| 0054 | Required Installment Box | 1d | 1 | "X" or blank |
| 0060 | Current Year Tax After Credits | 2 | 12 | N |
| 0070 | Other Taxes | 3 | 12 | N |
| 0080 | Tax Subtotal | 4 | 12 | N |
| 0090 | Earned Income Credit | 5 | 12 | N |
| 0095 | Additional Child Tax Credit | 6 | 12 | N |
| 0100 | Credit for Federal Tax of Fuels | 7 | 12 | N |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|--|----------------------|-----------------|--------------------------------------|
| 0105 | Health Insurance Credit | 8 | 12 | N |
| 0110 | Credit Subtotals | 9 | 12 | N |
| 0120 | Current Year Tax | 10 | 12 | N |
| 0130 | Minimum Current Year Tax | 11 | 12 | N |
| 0140 | Current Year Withheld Tax | 12 | 12 | N |
| 0150 | Net Tax Due | 13 | 12 | N |
| 0160 | Prior Year's Tax | 14 | 12 | N |
| 0170 | Required Annual Payment | 15 | 12 | N |
| 0180 | Current Year Withheld Tax/Short Method | 16 | 12 | N |
| 0190 | Total Estimated Tax Paid | 17 | 12 | N |
| 0200 | Tax Paid Subtotal | 18 | 12 | N |
| 0210 | Total Underpayment | 19 | 12 | N |
| 0220 | Minimum Underpayment | 20 | 12 | N |
| 0230 | Due Dt Paid Multiplied Amount | 21 | 12 | N |
| 0235 | Waived Literal/ Short Method | 22 | 13 | Value "AMOUNTbWAIVED" or blank |
| 0236 | Waived Amount/Short Method | 22 | 12 | N |
| @0237 | Waiver Explanation/ Short Method | 22 | 6 | "STMbnn" or blank |
| 0240 | Underpayment Penalty/Short Method | 22 | 12 | N |

| Field No. | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|--------------|-------------------------|----------------------|-----------------|----------------------------|
|--------------|-------------------------|----------------------|-----------------|----------------------------|

| | | | | |
|--|---------------------------|--|---|-----------|
| | Record Terminus Character | | 1 | Value "#" |
|--|---------------------------|--|---|-----------|

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|--------------------------------------|-----------|--------|--|
| | Byte Count | | 4 | "0538" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "*****" |
| 0250 | Record ID | | 6 | "FRMbbb" |
| 0251 | Form Number | | 6 | "2210bb" |
| 0252 | Page Number | | 5 | "PG02b" |
| 0253 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0254 | Filler | | 1 | blank |
| 0255 | Form Occurrence Number | | 7 | N 0000001 |
| 0260 | Required Installment A | 23(a) | 12 | N |
| 0270 | Required Installment B | 23(b) | 12 | N |
| 0280 | Required Installment C | 23(c) | 12 | N |
| 0290 | Required Installment D | 23(d) | 12 | N |
| 0300 | Estimated Tax Paid and Withheld A | 24(a) | 12 | N |
| 0302 | Estimated Tax Paid and Withheld B | 24(b) | 12 | N |
| 0304 | Estimated Tax Paid and Withheld C | 24(c) | 12 | N |
| 0306 | Estimated Tax Paid and Withheld D | 24(d) | 12 | N |
| 0310 | Applied Overpayment A | 28(a) | 12 | N |
| 0320 | Underpayment A | 30(a) | 12 | N |

| Field No. | Identification | Form Ref. | Length | Field Description |
|--------------|----------------------------------|--------------|--------|-------------------|
| ----- | ----- | ---- | ----- | ----- |
| 0330 | Overpayment A | 31(a) | 12 | N |
| 0350 | Previous Column Overpayment B | 25(b) | 12 | N |
| 0360 | Tax To Be Applied B | 26(b) | 12 | N |
| 0370 | Taxes Due Column B | 27(b) | 12 | N |
| 0380 | Applied Overpayment B | 28(b) | 12 | N |
| 0390 | Applied Underpayment B | 29(b) | 12 | N |
| 0400 | Underpayment B | 30(b) | 12 | N |
| 0410 | Overpayment B | 31(b) | 12 | N |
| 0430 | Previous Column Overpayment C | 25(c) | 12 | N |
| 0440 | Tax To Be Applied C | 26(c) | 12 | N |
| 0450 | Taxes Due Column C | 27(c) | 12 | N |
| 0460 | Applied Overpayment C | 28(c) | 12 | N |
| 0470 | Applied Underpayment C | 29(c) | 12 | N |
| 0480 | Underpayment C | 30(c) | 12 | N |
| 0490 | Overpayment C | 31(c) | 12 | N |
| 0510 | Previous Column Overpayment D | 25(d) | 12 | N |
| 0520 | Tax To Be Applied D | 26(d) | 12 | N |
| 0530 | Taxes Due Column D | 27(d) | 12 | N |
| 0540 | Applied Overpayment D | 28(d) | 12 | N |
| 0560 | Underpayment D | 30(d) | 12 | N |
| 0581 | Number of Days Computed A | 32(a) | 3 | N |

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|-------------------------------|-----------|--------|-------------------|
| 0585 | Penalty A | 33(a) | 12 | N |
| 0591 | Period 2 Days Computed A | 34(a) | 3 | N |
| 0592 | Period 2 Penalty A | 35(a) | 12 | N |
| 0601 | Number of Days Computed B | 32(b) | 3 | N |
| 0604 | Penalty B | 33(b) | 12 | N |
| 0605 | Period 2 Days Computed B | 34(b) | 3 | N |
| 0606 | Period 2 Penalty B | 35(b) | 12 | N |
| 0608 | Number of Days Computed C | 32(c) | 3 | N |
| 0613 | Penalty C | 33(c) | 12 | N |
| 0631 | Period 2 Days Computed C | 34(c) | 3 | N |
| 0632 | Period 2 Penalty C | 35(c) | 12 | N |
| 0636 | Period 2 Days Computed D | 34(d) | 3 | N |
| 0641 | Period 2 Penalty D | 35(d) | 12 | N |
| 0716 | Waived Amount | 36 | 12 | N |
| @0717 | Waiver Explanation | 36 | 6 | "STMbnn" or blank |
| 0720 | Total Underpayment Penalty | 36 | 12 | N |

Record Terminus Character 1 Value "#"

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|--------------------------------------|-----------|--------|---|
| ----- | ----- | ---- | ----- | ----- |
| | Byte Count | | 4 | "0507" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "*****" |
| 0000 | Record ID | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "2441bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Form Occurrence Number | | 7 | N 0000001 |
| *0010 | Name of Care Provider 1 | 1(a) | 16 | AN or "STMbnn" |
| +0015 | Care Provider Name Control 1 | 1(a) | 4 | First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions |
| +0020 | Street Address 1 | 1(b) | 28 | AN |
| +0030 | City/State/Zip 1 | 1(b) | 28 | AN |
| *+0040 | SSN/EIN 1 | 1(c) | 9 | N or "STMbnn" |
| +0045 | SSN/EIN Type 1 | 1(c) | 1 | "S" = SSN or ITIN, "E" = EIN, or blank |
| +0050 | Amount Paid 1 | 1(d) | 12 | N |
| 0060 | Name of Care Provider 2 | 1(a) | 16 | AN |

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|------------------------------------|-----------|--------|---|
| ----- | ----- | ---- | ----- | ----- |
| 0065 | Care Provider Name Control 2 | 1(a) | 4 | 'See 1st Occ.' |
| 0070 | Street Address 2 | 1(b) | 28 | AN |
| 0080 | City/State/Zip 2 | 1(b) | 28 | AN |
| 0090 | SSN/EIN 2 | 1(c) | 9 | N |
| 0095 | SSN/EIN Type 2 | 1(c) | 1 | 'See 1st Occ.' |
| 0100 | Amount Paid 2 | 1(d) | 12 | N |
| *0110 | Qualifying Person First Name - 1 | 2(a) | 10 | AN (first name, blank) or "STMbnn" |
| +0115 | Qualifying Person Last Name - 1 | 2(a) | 15 | AN (last name) or blank |
| +0120 | Qualifying Person Name Control - 1 | 2(a) | 4 | First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space |
| +0214 | Qualifying Person SSN - 1 | 2(b) | 9 | N |
| +0215 | Qualified Expenses - 1 | 2(c) | 12 | N |
| 0217 | Qualifying Person First Name - 2 | 2(a) | 10 | AN (first name, blank) |
| 0218 | Qualifying Person Last Name - 2 | 2(a) | 15 | 'See 1st Occ.' |
| 0221 | Qualifying Person Name Control - 2 | 2(a) | 4 | 'See 1st Occ.' |
| 0223 | Qualifying Person SSN - 2 | 2(b) | 9 | 'See 1st Occ.' |
| 0225 | Qualified Expenses - 2 | 2(c) | 12 | 'See 1st Occ.' |
| 0230 | Total Qualified Expenses or Limit | 3 | 12 | N |

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|--|-----------|--------|-------------------|
| ----- | ----- | ---- | ----- | ----- |
| 0260 | Primary Earned Income | 4 | 12 | N |
| 0270 | Spouse's Earned Income | 5 | 12 | N |
| 0290 | Base Amount/Smaller of Expenses or Income | 6 | 12 | N |
| 0295 | Adjusted Gross Income | 7 | 12 | N |
| 0300 | Applicable Percentage | 8 | 6 | R |
| @0315 | Prior Year Expense Explanation | 9 | 6 | "STMbnn" or blank |
| 0318 | Prior Year Expense Literal | 9 | 4 | "CPYE" or blank |
| 0320 | Prior Year Expense | 9 | 12 | N |
| 0324 | Prior Year Qualifying Person Name | 9 | 35 | AN |
| 0326 | Prior Year Qualifying Person SSN | 9 | 9 | N |
| 0328 | Percentage of Qualified Expenses or Income | 9 | 12 | N |
| 0332 | Tax | 10 | 12 | N -- |
| 0336 | Credit for Child & Dependent Care | 11 | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|--------------------------------------|-----------|--------|--|
| | Byte Count | | 4 | "1678" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record Id | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "8865bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | Blank |
| 0005 | Form Occurrence Number | | 7 | N 00000001 - 00000005 |
| 0006 | Tax Period | | 6 | YYYYMM |
| @0007 | Category/Filer Attachment | | 6 | "STMbnn" or blank |
| 0010 | Partnership's Tax Year Beginning | | 8 | YYYYMMDD |
| 0020 | Partnership's Tax Year Ending | | 8 | YYYYMMDD |
| 0025 | Name Control | | 4 | AN |
| | | | | -- -- -- -- |
| 0080 | Category 1 Filer | A | 1 | NO ENTRY |
| 0090 | Category 2 Filer | A | 1 | "X" or blank |
| 0100 | Category 3 Filer | A | 1 | "X" or blank |
| 0110 | Category 4 Filer | A | 1 | "X" or blank |
| 0120 | Filer's Tax Year Beginning | B | 8 | YYYYMMDD |

| Field No. | Identification | Form Ref. | Length | Field Description |
|--------------|--|--------------|--------|---|
| ----- | ----- | ---- | ----- | ----- |
| 0130 | Filer's Tax Year Ending | B | 8 | YYYYMMDD |
| 0140 | Filer's Share Of Liabilities Nonrecourse | C | 12 | N |
| 0150 | Qualified Nonrecourse Financing | C | 12 | N |
| 0160 | Other | C | 12 | N |
| 0170 | Parent Filer's Name | D | 35 | AN |
| 0180 | Parent Filer's Address | D | 35 | AN |
| 0190 | Parent Filer's City | D | 22 | AN |
| 0200 | Parent Filer's State | D | 2 | AN |
| 0210 | Parent Filer's Zip Code | D | 12 | N or nnnnnnbbbbbbb or nnnnnnnnnnnbbb |
| 0220 | Parent Filer's Ein | D | 9 | N |
| *0230 | Name Other Partner | E(1) | 35 | AN or "STMbnn" or blank |
| +0240 | Address Other Partner | E(2) | 35 | AN |
| *+0250 | City Other Partner | E(2) | 22 | AN or "STMbnn" |
| +0260 | State Other Partner | E(2) | 2 | AN |
| +0270 | Zip Code Other Partner | E(2) | 12 | N or nnnnnnbbbbbbb or nnnnnnnnnnnbbb |
| +0280 | Identifying Number Other Partner | E(3) | 9 | N |
| +0290 | First Category 1 Filer | E(4) | 1 | "X" or blank |
| +0300 | First Category 2 Filer | E(4) | 1 | "X" or blank |
| +0310 | Constructive Owner | E(4) | 1 | "X" or blank |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|---|----------------------|-----------------|--------------------------------------|
| 0320 | Name Other Partner - 2 | E(1) | 35 | AN |
| 0330 | Address Other Partner - 2 | E(2) | 35 | AN |
| 0340 | City Other Partner - 2 | E(2) | 22 | AN |
| 0350 | State Other Partner - 2 | E(2) | 2 | AN |
| 0360 | Zip Code Other Partner - 2 | E(2) | 12 | N or nnnnnbbbbbbb or nnnnnnnnnbbb |
| 0370 | Identifying Number Other Partner - 2 | E(3) | 9 | N |
| 0380 | Second Category 1 Filer | E(4) | 1 | "X" or blank |
| 0390 | Second Category 2 Filer | E(4) | 1 | "X" or blank |
| 0400 | Constructive Owner - 2 | E(4) | 1 | "X" or blank |
| 0410 | Name Other Partner - 3 | E(1) | 35 | AN |
| 0420 | Address Other Partner - 3 | E(2) | 35 | AN |
| 0430 | City Other Partner - 3 | E(2) | 22 | AN |
| 0440 | State Other Partner - 3 | E(2) | 2 | AN |
| 0450 | Zip Code Other Partner - 3 | E(2) | 12 | N or nnnnnbbbbbbb or nnnnnnnnnbbb |
| 0460 | Identifying Number Other Partner - 3 | E(3) | 9 | N |
| 0470 | Third Category 1 Filer | E(4) | 1 | "X" or blank |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|---|----------------------|-----------------|--|
| 0480 | Third Category 2 Filer | E(4) | 1 | "X" or blank |
| 0490 | Constructive Owner - 3 | E(4) | 1 | "X" or blank |
| 0500 | Name Other Partner - 4 | E(1) | 35 | AN |
| 0510 | Address Other Partner - 4 | E(2) | 35 | AN |
| 0520 | City Other Partner - 4 | E(2) | 22 | AN |
| 0530 | State Other Partner - 4 | E(2) | 2 | AN |
| 0540 | Zip Code Other Partner - 4 | E(2) | 12 | N or nnnnnnbbbbbbb or nnnnnnnnnnbbb |
| 0550 | Identifying Number Other Partner - 4 | E(3) | 9 | N |
| 0560 | Fourth Category 1 Filer | E(4) | 1 | "X" or blank |
| 0570 | Fourth Category 2 Filer | E(4) | 1 | "X" or blank |
| 0580 | Constructive Owner - 4 | E(4) | 1 | "X" or blank |
| 0585 | Statement Reference - BMF Use Only | E | 6 | Blank |
| 0590 | Name Line 1 Foreign Partnership | F(1) | 35 | AN |
| 0600 | Name Line 2 Foreign Partnership | F1 | 35 | AN |
| 0610 | Address Foreign Partnership | F1 | 35 | AN |
| 0620 | City Foreign Partnership | F1 | 22 | AN |

| Field No. | Identification | Form Ref. | Length | Field Description |
|--------------|---------------------------------------|--------------|--------|--|
| ----- | ----- | ----- | ----- | ----- |
| 0630 | State Foreign Partnership | F1 | 2 | AN |
| 0640 | Zip Code Foreign Partnership | F1 | 12 | N or nnnnnbbbbbbb or nnnnnnnnnnnbbb |
| 0645 | Country Foreign Partnership | F1 | 35 | AN |
| 0650 | EIN Foreign Partnership | F2 | 9 | N or blank |
| 0660 | Country Under Whose Laws Organized | F3 | 35 | AN |
| 0670 | Date Of Organization | F4 | 8 | YYYYMMDD |
| 0680 | Principal Business Place | F5 | 35 | AN |
| 0690 | Business Activity Code | F6 | 6 | N or blank Valid Range:111100-813000 |
| 0700 | Principal Business Activity | F7 | 35 | AN |
| 0710 | Functional Currency Name | F8a | 20 | AN |
| 0712 | Exchange Rate | F8b | 11 | N (nnnnnnnn.nnnn) |
| @0715 | Attach Statement Identifying QBU | F8 | 6 | "STMbnn" or blank |
| 0720 | Name Line 1 U.S. Agent | G1 | 35 | AN |
| 0730 | Name Line 2 U.S. Agent | G1 | 35 | AN |
| 0740 | Address U.S. Agent | G1 | 35 | AN |
| 0750 | City U.S. Agent | G1 | 22 | AN |
| 0760 | State U.S. Agent | G1 | 2 | AN |
| 0770 | Zip Code U.S. Agent | G1 | 12 | N or nnnnnbbbbbbb or nnnnnnnnnnnbbb |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|--|----------------------|-----------------|--|
| 0775 | Identifying Number Of Agent | G1 | 9 | N |
| 0780 | File Form 1042 | G2 | 1 | "X" or blank |
| 0790 | File Form 8804 | G2 | 1 | "X" or blank |
| 0800 | File Form 1065 | G2 | 1 | "X" or blank |
| 0805 | Reserved | G2 | 12 | Blank |
| 0810 | Name Line 1 Foreign Partnership's Agent | G3 | 35 | AN |
| 0820 | Name Line 2 Foreign Partnership's Agent | G3 | 35 | AN |
| 0830 | Address Foreign Agent | G3 | 35 | AN |
| 0840 | City Foreign Agent | G3 | 22 | AN |
| 0850 | State Foreign Agent | G3 | 2 | AN |
| 0860 | Zip Code Foreign Agent | G3 | 12 | N or nnnnnnbbbbbbb or nnnnnnnnnnbbb |
| 0865 | Country Foreign Agent | G3 | 35 | AN |
| 0870 | Name Line 1 Person With Books/Records | G4 | 35 | AN |
| 0880 | Name Line 2 Person With Books/Records | G4 | 35 | AN |
| 0890 | Address Person With Books | G4 | 35 | AN |
| 0900 | City Person With Books | G4 | 22 | AN |
| 0910 | State Person With Books | G4 | 2 | AN |
| 0920 | Zip Code Person With Books | G4 | 12 | N or nnnnnnbbbbbbb or nnnnnnnnnnbbb |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|---|----------------------|-----------------|----------------------------|
| 0925 | Country Person With Books | G4 | 35 | AN |
| 0930 | Location Books | G4 | 35 | AN |
| 0940 | Special Allocations Made (Yes Box) | G5 | 1 | "X" or blank |
| 0950 | Special Allocations Made (No Box) | G5 | 1 | "X" or blank |
| 0960 | Number Of Foreign Disregarded Entities | G6 | 12 | N |
| @0965 | Attach List of Entities | G6 | 6 | "STMbnn" or BLANK |
| 0970 | How Is Partnership Classified | G 7 | 25 | AN |
| 0980 | Partnership Own Separate Units (Yes Box) | G8 | 1 | "X" or blank |
| 0990 | Partnership Own Separate Units (No Box) | G8 | 1 | "X" or blank |
| @0995 | Attach Schedule of Separate Units | G8 | 6 | "STMbnn" OR BLANK |
| 1000 | Total Receipts & Assets Less Than Limit (Yes) | G9 | 1 | "X" or blank |
| 1010 | Total Receipts & Assets Less Than Limit (No) | G9 | 1 | "X" or blank |
| @1015 | Form 8865 Page 1 Global Statement | | 6 | "STMbnn" or blank |
| | Record Terminus Character | | 1 | Value "#" |

| Field No. | Identification | Form Ref. | Length | Field Description |
|--------------|--|--------------|--------|--|
| ----- | ----- | ---- | ----- | ----- |
| | Byte Count | | 4 | "0646" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "*****" |
| 3140 | Record ID | | 6 | "FRMbbb" |
| 3141 | Form Number | | 6 | "8865bb" |
| 3142 | Page Number | | 5 | "PG04b" |
| 3143 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 3144 | Filler | | 1 | Blank |
| 3145 | Form Occurrence Number | | 7 | N 0000001 - 0000005 |
| 3150 | Ordinary Income (Loss) From Trade Or Business | SCH K 1 | 12 | N |
| 3160 | Net Income (Loss) From Rental | SCH K 2 | 12 | N |
| 3170 | Gross Income From Other Rental Activities | SCH K 3a | 12 | N |
| 3180 | Expenses From Other Rental Activities | SCH K 3b | 12 | N |
| @3185 | Expenses (Attach Schedule) | SCH K 3b | 6 | "STMbnn" OR BLANK |
| 3190 | Net Income (Loss) From Other Rental Activities | SCH K 3c | 12 | N |
| 3200 | Interest Income | SCH K 4a | 12 | N |
| 3210 | Ordinary Dividends | SCH K 4b | 12 | N |
| 3220 | Royalty Income | SCH K 4c | 12 | N |

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|--|----------------------|-----------------|----------------------------|
| 3230 | Net Short-term Capital Gain (Loss) | SCH K 4d | 12 | N |
| 3240 | Net Long-term Capital Gain (Loss) | SCH K4e(1) | 12 | N |
| 3250 | 28% Rate Gain (Loss) | SCH K4e(2) | 12 | N |
| 3260 | Qualified 5-Year Gain | SCH K4e(3) | 12 | N |
| 3270 | Other Portfolio Income (Loss) | SCH K 4f | 12 | N |
| @3275 | Other Portfolio Income (Loss) (Attach Schedule) | SCH K 4f | 6 | "STMbnn" OR BLANK |
| 3280 | Guaranteed Payments To Partners | SCH K 5 | 12 | N |
| 3290 | Net Section 1231 Gain (Loss) | SCH K 6 | 12 | N |
| 3300 | Other Income (Loss) | SCH K 7 | 12 | N |
| @3305 | Other Income (Loss) (Attach Schedule) | SCH K 7 | 6 | "STMbnn" OR BLANK |
| 3310 | Charitable Contributions | SCH K 8 | 12 | N |
| @3315 | Charitable Contributions (Attach Schedule) | SCH K 8 | 6 | "STMbnn" OR BLANK |
| 3320 | Section 179 Expense Deduction | SCH K 9 | 12 | N |
| 3330 | Deductions Related To Portfolio Income | SCH K 10 | 12 | N |
| @3335 | Deductions Related To Portfolio Income (Itemize) | SCH K 10 | 6 | "STMbnn" OR BLANK |
| 3340 | Other Deductions | SCH K 11 | 12 | N |

| Field No. ----- | Identification ----- | Form Ref. ----- | Length ----- | Field Description ----- |
|-----------------------|--|-----------------------|-----------------|----------------------------|
| @3345 | Other Deductions (Attach Schedule) | SCH K 11 | 6 | "STMbnn" OR BLANK |
| 3350 | Low-income Housing Credit-Section 42(J)(5) | SCHK12a(1) | 12 | N |
| @3355 | Line 12a(1) Attachment | SCHK12a(1) | 6 | "STMbnn" or blank |
| 3360 | Low-income Housing Credit Other | SCHK12a(2) | 12 | N |
| @3365 | Line 12a(2) Attachment | SCHK12a(2) | 6 | "STMbnn" or blank |
| *3390 | Expenditures Related To Rental Real Estate | SCH K 12b | 12 | N or "STMbnn" or blank |
| 3397 | Statement Reference - BMF Use Only | SCH K 12b | 6 | Blank -- |
| *3400 | Credits Related To Rental Real State | SCH K 12c | 12 | N or "STMbnn" or blank |
| +3405 | Type Of Rental Credit | SCH K 12c | 15 | AN |
| 3407 | Statement Reference - BMF Use Only | SCH K 12c | 6 | Blank |
| *3410 | Credits Related To Other Rental Activities | SCH K 12d | 12 | N or "STMbnn" or blank |
| +3415 | Type Of Other Rental Credit | SCH K 12d | 15 | AN |
| 3417 | Statement Reference - BMF Use Only | SCH K 12d | 6 | Blank |
| *3420 | Other Credits | SCH K 13 | 12 | N or "STMbnn" or blank |
| +3425 | Type Of Other Credit | SCH K 13 | 15 | AN |
| 3427 | Statement Reference - BMF Use Only | SCH K 13 | 6 | Blank |

| Field No. ----- | Identification ----- | Form Ref. ----- | Length ----- | Field Description ----- |
|-----------------------|---|-----------------------|-----------------|----------------------------|
| 3430 | Interest Expense On Investment Debts | SCH K 14a | 12 | N |
| 3440 | Investment Income | SCHK14b(1) | 12 | N |
| 3450 | Investment Expenses | SCHK14b(2) | 12 | N |
| 3460 | Net Earnings (Loss) From Self-Employment | SCHK15a | 12 | N |
| 3470 | Gross Farming Or Fishing Income | SCHK15b | 12 | N |
| 3480 | Gross Nonfarm Income | SCHK15c | 12 | N |
| 3490 | Depreciation Adjustment | SCHK16a | 12 | N |
| 3500 | Adjusted Gain Or Loss | SCH K 16b | 12 | N |
| @3505 | Adjusted Gain or Loss Attachment | SCH K 16b | 6 | "STMbnn" or blank |
| 3510 | Depletion (Other Than Oil And Gas) | SCH K 16c | 12 | N |
| 3520 | Gross Income From Oil Gas, & Geothermal Properties | SCHK16d(1) | 12 | N |
| @3525 | Oil, Gas & Geothermal Attachment | SCHK16d(1) | 6 | "STMbnn" or blank |
| 3530 | Deductions Allocable To Oil Gas & Geothermal Prop. | SCHK16d(2) | 12 | N |
| @3535 | Deductions Oil, Gas Attachment | SCHK16d(2) | 6 | "STMbnn" or blank |
| 3540 | Other Adjustments & Tax Preference Items | SCH K 16e | 12 | N |
| @3545 | Other Adjustments (Attach Schedule) | SCH K 16e | 6 | "STMbnn" OR BLANK |

FORM 8865 PAGE 4

Return of U.S. Persons with Respect
to Certain ...

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|--------------------------------------|----------------------|-----------------|----------------------------|
| @3547 | Form 8865 Page 4 Global Statement | | 6 | "STMbnn" or blank |
| | Record Terminus Character | | 1 | Value "#" |

| Field No. | Identification | Form Ref. | Length | Field Description | |
|-----------|--------------------------------------|-----------|--------|--|--|
| ----- | ----- | ---- | ----- | ----- | |
| | Byte Count | | 4 | "0507" for Fixed; "nnnn" for variable format | |
| | Start of Record Sentinel | | 4 | Value "*****" | |
| 0000 | Record ID | | 6 | "SCHbb2" | |
| 0001 | Schedule Type | | 6 | "1040Ab" | |
| 0002 | Page Number | | 5 | "PG01b" | |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) | |
| 0004 | Filler | | 1 | blank | |
| 0005 | Schedule Occurrence Number | | 7 | N 0000001 | |
| *0010 | Name of Care Provider 1 | 1(a) | 16 | AN or "STMbnn" | |
| +0015 | Care Provider Name Control 1 | 1(a) | 4 | First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions | |
| +0020 | Street Address 1 | 1(b) | 28 | AN | |
| +0030 | City/State/Zip 1 | 1(b) | 28 | AN | |
| *+0040 | SSN/EIN 1 | 1(c) | 9 | N or "STMbnn" | |
| +0045 | SSN/EIN Type 1 | 1(c) | 1 | "S" = SSN or ITIN, "E" = EIN, or blank | |
| +0050 | Amount Paid 1 | 1(d) | 12 | N | |

| Field No. | Identification | Form Ref. | Length | Field Description |
|-----------|------------------------------------|-----------|--------|---|
| ----- | ----- | ---- | ----- | ----- |
| 0060 | Name of Care Provider 2 | 1(a) | 16 | AN |
| 0065 | Care Provider Name Control 2 | 1(a) | 4 | 'See 1st Occ.' |
| 0070 | Street Address 2 | 1(b) | 28 | AN |
| 0080 | City/State/Zip 2 | 1(b) | 28 | AN |
| 0090 | SSN/EIN 2 | 1(c) | 9 | N |
| 0095 | SSN/EIN Type 2 | 1(c) | 1 | 'See 1st Occ.' |
| 0100 | Amount Paid 2 | 1(d) | 12 | N |
| *0110 | Qualifying Person First Name - 1 | 2(a) | 10 | AN (first name, blank) or "STMbnn" |
| +0115 | Qualifying Person Last Name - 1 | 2(a) | 15 | AN (last name) or blank |
| +0120 | Qualifying Person Name Control - 1 | 2(a) | 4 | First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space |
| +0214 | Qualifying Person SSN - 1 | 2(b) | 9 | N |
| +0215 | Qualified Expenses - 1 | 2(c) | 12 | N |
| 0217 | Qualifying Person First Name - 2 | 2(a) | 10 | AN (first name, blank) |
| 0218 | Qualifying Person Last Name - 2 | 2(a) | 15 | 'See 1st Occ.' |
| 0221 | Qualifying Person Name Control - 2 | 2(a) | 4 | 'See 1st Occ.' |
| 0223 | Qualifying Person SSN - 2 | 2(b) | 9 | 'See 1st Occ.' |
| 0225 | Qualified Expenses - 2 | 2(c) | 12 | 'See 1st Occ.' |

| Field No. ----- | Identification ----- | Form Ref. ----- | Length ----- | Field Description ----- |
|---------------------------|--|-----------------------|-----------------|----------------------------|
| 0230 | Total Qualified Expenses or Limit | 3 | 12 | N |
| 0260 | Primary Earned Income | 4 | 12 | N |
| 0270 | Spouse's Earned Income | 5 | 12 | N |
| 0290 | Smaller of Expenses or Income | 6 | 12 | N |
| 0295 | Adjusted Gross Income | 7 | 12 | N |
| 0300 | Applicable Percentage | 8 | 6 | R |
| @0315 | Prior Year Expense Explanation | 9 | 6 | "STMbnn" or blank |
| 0318 | Prior Year Expense Literal | 9 | 4 | "CPYE" or blank |
| 0320 | Prior Year Expense | 9 | 12 | N |
| 0324 | Prior Year Qualifying Person Name | 9 | 35 | AN |
| 0326 | Prior Year Qualifying Person SSN | 9 | 9 | N |
| 0328 | Percentage of Qualified Expenses or Income | 9 | 12 | N |
| 0332 | Tax | 10 | 12 | N - |
| 0336 | Credit for Child & Dependent Care | 11 | 12 | N |
| Record Terminus Character | | | 1 | Value "#" |

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

| Field No. | Identification | Form Ref. | Length | Field Description |
|--------------|---|--------------|--------|--|
| ----- | ----- | ---- | ----- | ----- |
| | Byte Count | | 4 | "0598" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "*****" |
| 0600 | Record ID | | 6 | "SCHbK1" |
| 0601 | Schedule Type | | 6 | "8865bb" |
| 0602 | Page Number | | 5 | "PG02b" |
| 0603 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0604 | Filler | | 1 | Blank |
| 0605 | Schedule Occurrence Number | | 7 | N 00000001 - 00000005 |
| 0610 | Interest Expense On Investment Debts | 14a | 12 | N |
| 0620 | Investment Income | 14b(1) | 12 | N |
| 0630 | Investment Expenses | 14b(2) | 12 | N |
| @0635 | Investment Income Attachment | 14b(1) | 6 | "STMbnn" or blank |
| @0637 | Investment Expenses Attachment | 14b(2) | 6 | "STMbnn" or blank |
| 0640 | Net Earnings (Loss) From Self-Employment | 15a | 12 | N |
| 0650 | Gross Farming Or Fishing Income | 15b | 12 | N |
| 0660 | Gross Nonfarm Income | 15c | 12 | N |
| 0670 | Depreciation Adjustment | 16a | 12 | N |
| 0680 | Adjusted Gain Or Loss | 16b | 12 | N |

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

| Field No. ----- | Identification ----- | Form Ref. ----- | Length ----- | Field Description ----- |
|-----------------------|---|-----------------------|-----------------|----------------------------|
| 0690 | Depletion (Other Than Oil And Gas) | 16c | 12 | N |
| 0700 | Gross Income (Oil, Gas And Geothermal Property) | 16d(1) | 12 | N |
| @0705 | Oil, Gas & Geothermal Attachment | 16d(1) | 6 | "STMBnn" or blank |
| 0710 | Deductions Allocable To Oil, Gas, & Geothermal | 16d(2) | 12 | N |
| @0715 | Deductions Oil, Gas Attachment | 16d(2) | 6 | "STMBnn" or blank |
| 0720 | Other Adjustments | 16e | 12 | N |
| @0725 | Other Adjustments (Attach Schedule) | 16e | 6 | "STMBnn" or blank |
| 0730 | Name Of Foreign Country Or U.S. Possession | 17a | 35 | AN |
| 0735 | Gross Income From All Sources | 17b | 12 | N |
| 0740 | Gross Income Sourced At Partner Level | 17c | 12 | N |
| @0745 | Schedule of Reductions | 17c | 6 | "STMBnn" or blank |
| 0750 | Passive Income | 17d(1) | 12 | N |
| 0760 | Listed Categories Income | 17d(2) | 12 | N |
| @0765 | Listed Categories Income (Attach Schedule) | 17d(2) | 6 | "STMBnn" or blank |
| 0770 | General Limitation Income | 17d(3) | 12 | N |

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|--|----------------------|-----------------|----------------------------|
| 0780 | Interest Expense at Partner Level | 17e(1) | 12 | N |
| 0790 | Other at Partner Level | 17e(2) | 12 | N |
| 0800 | Passive Deductions | 17f(1) | 12 | N |
| 0810 | Listed Categories Deductions | 17f(2) | 12 | N |
| @0815 | Listed Categories Deductions (Attach Schedule) | 17f(2) | 6 | "STMbnn" or blank |
| 0820 | General Limitation Deductions | 17f(3) | 12 | N |
| 0830 | Total Foreign Taxes Paid | 17g | 1 | "X" or blank |
| 0840 | Total Foreign Taxes Accrued | 17g | 1 | "X" or blank |
| 0850 | Total Foreign Taxes | 17g | 12 | N |
| 0860 | Reduction In Taxes Available | 17h | 12 | N |
| @0865 | Reduction In Taxes Available (Attach Schedule) | 17h | 6 | "STMbnn" or blank |
| 0870 | Section 59(e)(2) Expenditures: Type | 18a | 50 | AN |
| 0880 | Section 59(e)(2) Expenditures: Amount | 18b | 12 | N |
| 0890 | Tax Exempt Interest Income | 19 | 12 | N |
| 0900 | Other Tax Exempt Income | 20 | 12 | N |
| 0910 | Nondeductible Expenses | 21 | 12 | N |

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,
Deductions...

| Field No. ----- | Identification ----- | Form Ref. ---- | Length ----- | Field Description ----- |
|-----------------------|---|----------------------|-----------------|----------------------------|
| 0920 | Distributions Of Money | 22 | 12 | N |
| @0925 | Adjusted Basis & FMV of Securities (Attach) | 22 | 6 | "STMBnnn" or blank |
| 0930 | Distributions Of Property Other Than Money | 23 | 12 | N |
| @0935 | Adjusted Basis & FMV of Property (Attach) | 23 | 6 | "STMBnnn" or blank |
| 0940 | Recapture Low Income Housing Credit: Partnerships | 24a | 12 | N |
| @0945 | Low-Income Housing Credit Attachment | 24a | 6 | "STMBnnn" or blank |
| 0950 | Recapture Low Income Housing Credit: Other | 24b | 12 | N |
| @0960 | Supplemental Information | 25 | 6 | "STMBnnn" or blank |
| @0965 | Schedule K-1 Page 2 Global Statement | | 6 | "STMBnnn" or blank |
| | Record Terminus Character | | 1 | Value "#" |